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On or before August 15	Before the 2 nd Monday in August	Not later than September 1	Not later than August 15	By 1 st Monday in August	By July 10	Bate Bally 1 and Aug 4	H 30	- 16 aw Crance	SHWMARY OF PROP
On or before August 15 (on or before August 20)	Before the 2 nd Monday in August	Not later than August 15	Not later than August 15	By 1 st Monday in August	By July 20	Between July 1 and August 10	June 30	HB123 Changes (proposed sponsor amendments in red)	OSED CHANGES TO
Trustees meet to consider all budget information and any attachments required by law.	County superintendent computes revenue available to finance the transportation budget.	Annual fiscal reports for join school districts must be submitted to the county superintendent of each county in which part of the joint district is situated.	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	Department of Revenue delivers taxable valuation information to county superintendent.	County treasurer provides bond, endowment fund and cash balances information for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies.	District clerk publishes one notice of date, time and place of budget meeting.	Close of the fiscal year.	Description	HMMARY OF PROPOSED CHANGES TO COUNTY AND SCHOOL DISTRICT BUDGETING GUIDELINES
20-9-131(1)	20-10-144	20-9-213(6)	20-9-213(6)	20-9-122	20-9-121(1), (2),(3) 20-9-604(5)	20-9-115	20-1-301, MCA	Affected Statute(s)	NES
Proposed amendment extends date for budget hearing by 5 days.	For reference only.			For reference only.			For reference only.	Comments	

Current Law	HB123 Changes	Description	Affected	Comments
	(proposed sponsor		Statute(s)	
	red)			
Not later than 4 th Monday	Not later than August 20	Trustees adopt final budget.	20-9-131(2)	Proposed
G	computation of the general fund net levy requirement by the	Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located	20-9-151(1)	extends date for trustees to
	county superintendent (Not later than August 25)	Fore or the John Greenston to Manner		budget by 5 days.
Within 5 days after final approval	Within 3 days after final approval	Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent.	20-9-131(3)	
August 10 (OPI form FP-8 due date)	August 10 (OPI form FP-8a due date)	County superintendent receiving the budget of a joint district computes the estimated budget revenue and determine the number of mills that need to be levied in the joint district for each fund. Non-located county submits information to located county.	20-9-151(2)	OPI would change the due date on its form FP-8b to
On or before August 20 (OPI form FP-8 due date)	On or before August 25 (OPI form FP-8b due date)	County superintendent in located county prepares and signs a joint statement of the required levies for joint districts (OPI form FP-8) and submits to county superintendent in non-located county.		August 23.
On the 4 th Monday in August	By the 1 st Tuesday in September	County superintendent reports levy requirements to the county commissioners - General fund - Bus depreciation reserve fund - Debt service fund	20-9-141(3) 20-10-147(2) 20- 0-439(2)	
	·	 Debt service fund Building reserve fund Non-operating fund Technology fund 	20-9-439(2) 20-9-503(1) 20-9-506(3) 20-9-522(4)	
		- Adult education fund - Transportation fund	20-7-335(4) 20-7-705(5) 20-10-144(5)	
		 County Retirement fund (countywide levy) County Transportation fund (countywide levy) 	20-9-501(5)(b) 20-10-146(3)	
	By the later of 1 st Tuesday in September or within 30 calendar days after receiving certified taxable values.	- Levies for joint districts	20-9-151(3)	

	15-10-305(1)	County clerk and recorder reports mill levies to Dept. of Revenue	By the 2 nd Monday in September or within 30 calendar days after receiving certified taxable values.	By the 3 rd Monday in August
due date.			certified taxable values)	
have the same			or within 30 calendar	-
for consistency with related			(By the later of the 1 st Thursday in September	
Proposed amendment is	20-15-313	County commissioners levy community college mills.	By the 1 st Thursday in	By 2 nd Monday in August
			days after receiving certified taxable values	
	20-9-152(1)	County commissioners of each county in which a part of a joint district is located shall fix and levy taxes on that portion of the joint district located in each board's county.	By the later of the 1 st Thursday in September or within 30 calendar	By the 4 th Monday in August
			days after receiving certified taxable values	after receiving certified taxable values
	7-6-4036	County commissioners shall fix tax levies.	By the later of the 1 st Thursday in September or within 30 calendar	By the later of the 2 nd Monday in August or within 45 colondar days
			days after receiving certified taxable values.	
	20-9-142	County superintendent places the final adopted school budgets before the county commissioners.	By the later of 1st Tuesday in September or within 30 calendar	
			red)	
Comments	Affected Statute(s)	Description	HB123 Changes (proposed sponsor	Current Law

Current Law	HB123 Changes	Description	Affected	Comments
	(proposed sponsor		Statute(s)	
	amendments in			
The state of the s	red)			
Not later than the 2 nd Monday in September	On or before September 15	County superintendent submits annual reports to OPI: (1) final budget for each district; (2) revenue amounts and levy requirement for county transportation and county retirement funds; (3) financial activities of each district of the county (TFS); and (4) other, as requested by OPI.	20-3-209	
On or before the 2 nd Monday in September	On or before September 15	After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI.	20-9-134(1)	
Not later than the 2 nd Monday in September	Not later than September 15 (On or before September 15)	County superintendent submits a report of the revenues amounts used to establish the levy requirements for county school funds supporting elementary and high school transportation and retirement obligations to OPI. (OPI form FP-10).	20-9-501(11) 20-10-146(4)	Proposed amendment is for consistency with related
Not later than the 2 nd Monday in September	Repealed	County superintendent report to OPI the financial activity during the preceding fiscal year of each district of the county as prescribed by OPI and on OPI's forms.	20-9-211 20-3-205(1)(1)	have the same due date.
By September 1	By 3rd Friday in July	OPI allocates annual statutory appropriation for technology fund.	20-9-534(2)	
By the 2 nd Monday in October	By the 2 nd Monday in October	Department of Revenue completes the computation of taxes, fees and assessments to be levied against the property and notifies the county clerk and recorder and county treasurer.	15-10-305(2)	For reference only.
Within 10 days after receipt of the property tax record	Within 10 days after receipt of the property tax record	County treasurer sends each taxpayer a written notice of taxes and assessments due for the current year. One-half of all taxes levied and assessed is due on November 30 or within 30 days after the notice is postmarked. One-half of the taxes levied and assessed is due on May 31.	15-16-101	For reference only.

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- (6 Ag 2 M rent Law	CH 10030	Date Reen July 1 and Aug 4	By July 10	By 1 st Monday in August	Not later than August 15	Not later than September 1	Before the 2 nd Monday in August	On or before August 15
HB123 Changes (proposed sponsor amendments in red)	June 30	Between July 1 and August 10	By July 20	By 1 st Monday in August	Not later than August 15	Not later than August 15	Before the 2 nd Monday in August	On or before August 15 (on or before August 20)
Description	Close of the fiscal year.	District clerk publishes one notice of date, time and place of budget meeting.	County treasurer provides bond, endowment fund and cash balances information for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies.	Department of Revenue delivers taxable valuation information to county superintendent.	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	Annual fiscal reports for join school districts must be submitted to the county superintendent of each county in which part of the joint district is situated.	County superintendent computes revenue available to finance the transportation budget.	Trustees meet to consider all budget information and any attachments required by law.
Affected Statute(s)	20-1-301, MCA	20-9-115	20-9-121(1), (2),(3) 20-9-604(5)	20-9-122	20-9-213(6)	20-9-213(6)	20-10-144	20-9-131(1)
Comments	For reference only.			For reference only.			For reference only.	Proposed amendment extends date for budget hearing by 5 days.

Current Law	HB123 Changes	Description	Affected	Comments
	(proposed sponsor amendments in red)		Statute(s)	
Not later than 4 th Monday in August	Not later than August 20 and before the computation of the general fund net levy requirement by the	Trustees adopt final budget. Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located.	20-9-131(2) 20-9-151(1)	Proposed amendment extends date for trustees to adopt final
	county superintendent (Not later than August 25)			budget by 5 days.
Within 5 days after final approval	Within 3 days after final approval	Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent.	20-9-131(3)	
August 10 (OPI form FP-8 due date)	August 10 (OPI form FP-8a due date)	County superintendent receiving the budget of a joint district computes the estimated budget revenue and determine the number of mills that need to be levied in the joint district for each fund. Non-located county submits information to located county.	20-9-151(2)	OPI would change the due date on its form FP-8b to
On or before August 20 (OPI form FP-8 due date)	On or before August 25 (OPI form FP-8b due date)	County superintendent in located county prepares and signs a joint statement of the required levies for joint districts (OPI form FP-8) and submits to county superintendent in non-located county.		August 45.
On the 4 th Monday in August	By the 1 st Tuesday in September	County superintendent reports levy requirements to the county commissioners - General fund - Bus depreciation reserve fund	20-9-141(3) 20-10-147(2)	
		- Debt service fund - Building reserve fund	20-9-439(2) 20-9-503(1)	
		 Non-operating fund Technology fund 	20-9-506(3) 20-9-533(4)	
		- Adult education fund - Transportation fund	20-7-705(5) 20-10-144(5)	
		- County Retirement fund (countywide levy) - County Transportation fund (countywide levy)	20-9-501(5)(b) 20-10-146(3)	
	By the later of 1 st Tuesday in September	- Levies for joint districts	20-9-151(3)	
	days after receiving certified taxable values.			

Current I aw	HR123 Changes	Description	A ffected	Comments
	(proposed sponsor amendments in red)		Statute(s)	
	By the later of 1st Tuesday in September or within 30 calendar days after receiving certified taxable values.	County superintendent places the final adopted school budgets before the county commissioners.	20-9-142	
By the later of the 2 nd Monday in August or within 45 calendar days after receiving certified taxable values	By the later of the 1 st Thursday in September or within 30 calendar days after receiving certified taxable values	County commissioners shall fix tax levies.	7-6-4036	
By the 4 th Monday in August	By the later of the 1 st Thursday in September or within 30 calendar days after receiving certified taxable values	County commissioners of each county in which a part of a joint district is located shall fix and levy taxes on that portion of the joint district located in each board's county.	20-9-152(1)	
By 2 nd Monday in August	By the 1st Thursday in September (By the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values)	County commissioners levy community college mills.	20-15-313	Proposed amendment is for consistency with related statutes that have the same due date.
By the 3 rd Monday in August	By the 2 nd Monday in September or within 30 calendar days after receiving certified taxable values.	County clerk and recorder reports mill levies to Dept. of Revenue	15-10-305(1)	

Within 10 days after receipt of the property tax record	By the 2 nd Monday in October	By September 1	Not later than the 2 nd Monday in September	Not later than the 2 nd Monday in September	On or before the 2 nd Monday in September	Not later than the 2 nd Monday in September	Current Law
Within 10 days after receipt of the property tax record	By the 2 nd Monday in October	By 3rd Friday in July	Repealed	Not later than September 15 (On or before September 15)	On or before September 15	On or before September 15	HB123 Changes (proposed sponsor amendments in red)
County treasurer sends each taxpayer a written notice of taxes and assessments due for the current year. One-half of all taxes levied and assessed is due on November 30 or within 30 days after the notice is postmarked. One-half of the taxes levied and assessed is due on May 31.	Department of Revenue completes the computation of taxes, fees and assessments to be levied against the property and notifies the county clerk and recorder and county treasurer.	OPI allocates annual statutory appropriation for technology fund.	County superintendent report to OPI the financial activity during the preceding fiscal year of each district of the county as prescribed by OPI and on OPI's forms.	County superintendent submits a report of the revenues amounts used to establish the levy requirements for county school funds supporting elementary and high school transportation and retirement obligations to OPI. (OPI form FP-10).	After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI.	County superintendent submits annual reports to OPI: (1) final budget for each district; (2) revenue amounts and levy requirement for county transportation and county retirement funds; (3) financial activities of each district of the county (TFS); and (4) other, as requested by OPI.	Description
15-16-101	15-10-305(2)	20-9-534(2)	20-9-211 20-3-205(1)(I)	20-9-501(11) 20-10-146(4)	20-9-134(1)	20-3-209	Affected Statute(s)
For reference only.	For reference only.		statues that have the same due date.	Proposed amendment is for consistency with related			Comments